

AMERICAN
CONSULTANTS
ALLIANCE

102 Davenport Lane Suite 1
Louisville, KY 40223
(502) 327-0660
FAX: (502) 327-0624
(800) 259-0660
smflarryf@aol.com

March 26, 2002

Ms. Shelley P. Walls
Manager-Regulatory Policy Support
BellSouth Interconnection Services
675 W. Peachtree St., NE
Atlanta, GA 30075

Dear Shelley:

The enclosed information on our engagements can be provided to Nu Vox.

Our company does business as Systems Management & Facilitation and our brochures are under that DBA. However, we sign our client's contracts in the legal name of the company which is American Consultants Alliance.

Sincerely,

Larry W. Fowler
President
American Consultants Alliance



Systems Management & Facilitation, Inc.

102 Davenport Lane - Suite One
Louisville, KY 40223
(502) 327-0660 • Fax (502) 327-0602 • (800) 259-0660
SMF-INC@MSN.COM

Typical Engagements

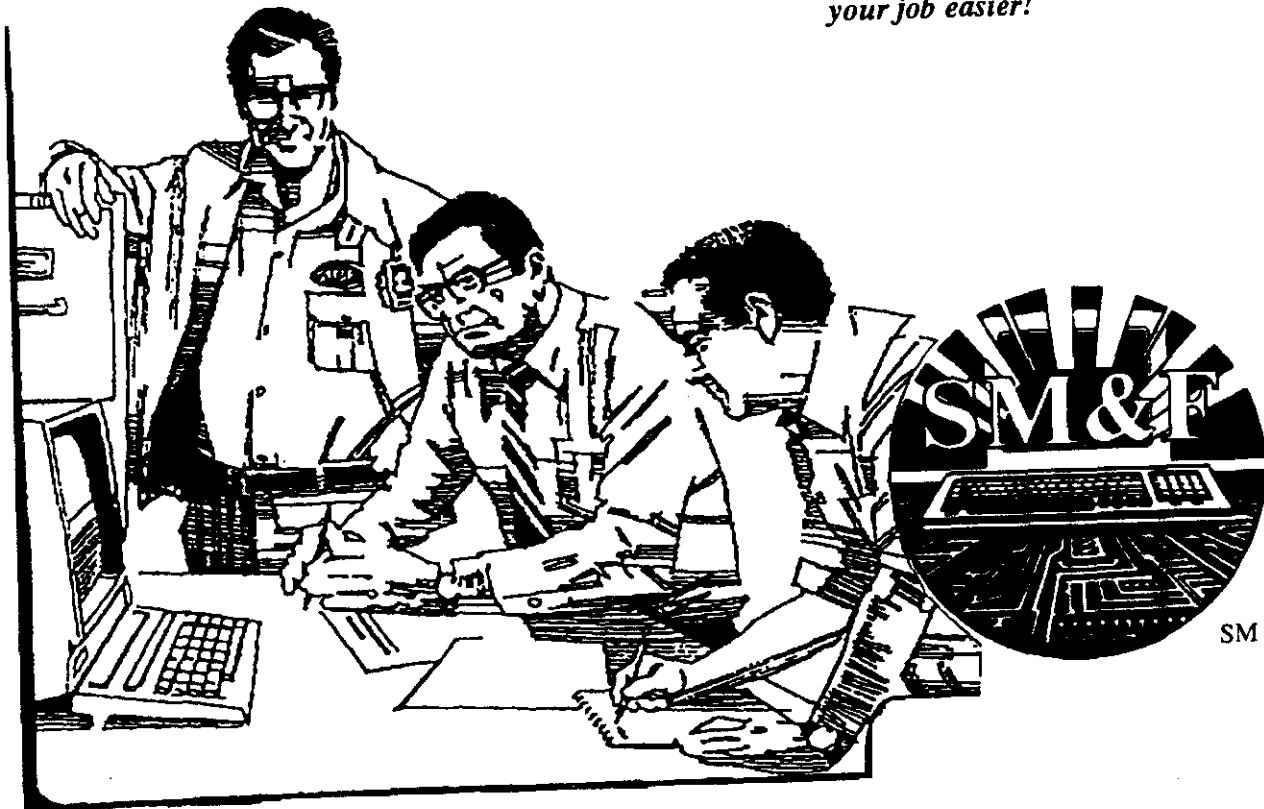
Our firm is known for leadership
Some of our typical engagements are:

- Audits of numerous Interexchange Carriers' Percent Interstate Use (PIU) factors on behalf of Sprint.
- Audits to verify carriers' compliance with the significant local usage requirements of the FCC Supplemental Order Clarification, Docket No. 96-98 on behalf of Sprint.
- Audits to verify carriers' compliance with the significant local usage requirements of the FCC Supplemental Order Clarification, Docket No. 96-98 on behalf of BellSouth.
- Audits of PIU factors for Centel in all seven of their operating companies.
- T/O factor reviews for Ameritech in all of their operating companies.
- Access reviews each year since the 1987 Access year for the 35 Independent telephone companies in the Michigan Exchange Carriers Association.
- Assisted Great Lakes Comnet, an association of 35 telephone companies in Michigan, in planning and budgeting for starting up CLEC businesses for their members.
- Review of the Ameritech Loop Facilities Analysis Model (LFAM) on behalf of the Illinois Commerce Commission.
- Develop a competitive local telephone exchange business plan for Westphalia Telephone Company, Lennon Telephone Company, and Winn Telephone Company.
- Price-out the jointly provided Intralata toll private line services for the North Carolina Revenue Distribution Fund (all Telephone companies in North Carolina).
- Financial review for Illinois Consolidated Telephone Company.
- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the TBS system for: CT Communications in Concord, North Carolina.
- Comprehensive verification and update of CenturyTel Special Access Circuit and Message Circuit records and entering the records into the Circuit Order Provisioning System (COPS) for: Ameritech-Wisconsin, PTI Midwest-Wisconsin, PTI Colorado, CenturyTel Wisconsin, Ohio, Texas, Arkansas, and Louisiana Regions.
- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the ASAP system for: Alltel Southern Region and Arkansas.

- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the ASAP system for: Illinois Consolidated Telephone Company.
- Verification and update of 7,000 special access circuit records for Central Telephone Company of Illinois.
- Conduct an access circuit records and provisioning systems review for Puerto Rico Telephone Company.
- Assist in implementing a special access service handling system for Alltel Southern Region.
- Wrote detailed operating procedures for Access Service Centers for: CenturyTel, Alltel, Centel, and Illinois Consolidated Telephone Company.
- Trained Access Service Center, CABS, and Engineering personnel on COPS and ASAP for: CenturyTel, Alltel, Centel, and Illinois Consolidated Telephone Company.
- Worked with CenturyTel to design and build COPS.
- Costing and Pricing of new COE and Private Line services using Long Run Incremental methods for CenturyTel Telephone Company.
- Provided cost estimates for engineering and construction of a fiber loop and development of a business plan for a fiber network for ComNet (a consortium of 17 independent companies in Ohio).
- COE and Transmission Engineering for CenturyTel Telephone Company and Illinois Consolidated Telephone Company.
- Outside plant engineering for: Benton Ridge Telephone Company, Alltel Telephone Company, Southwestern Bell, US West, and CenturyTel Telephone Company's Metro Access.
- Assistance with a SONET Ring for CenturyTel Telephone Company of Ohio.
- Sale and installation of Separations Network Access Processing System (SNAPS) at Mantanuska Telephone Association and Illinois Consolidated Telephone Company.
- Planning for the upgrade of the billing system for Puerto Rico Telephone Company.
- Development and implementation of a mainframe mechanized traffic separations factor system for Centel.
- Implement a cross charging system (Access Charges) for the Telephone Company and BEC Electronics Company in Jakarta, Indonesia.
- Lead/lag study and training for Alltel Telephone Company.
- Pre-management reviews of Guadalupe Valley and Kerrville Telephone Companies.
- Development of a workable model for establishing an investment corporation for Gaudalupe Valley Telephone Cooperative.
- Place engineering personnel at CenturyTel Telephone Company and Illinois Consolidated Telephone Company.
- Provide assignment clerks for GTE.
- Pole inspection and inventory for Southwestern Electric Power Company.
- Recruiting and placing personnel for Pigeon Telephone Company.

Systems Management & Facilitation, Inc.

*SM&F makes
your job easier!*



Systems Management & Facilitation, Inc.

102 Daventry Lane - Suite 1

Louisville, Kentucky 40223

Phone: (502) 327-0660 (800) 259-0660

Fax: (502) 327-0602

HISTORY

Larry Fowler and Joe Stuedle of Stuedle, Mattingly & Company (incorporated in 1976), joined to establish American Consultants Alliance, Inc. (ACA) in May, 1989. In March, 1997 Hal Oldridge and Ron Wichman joined ACA and the company began operating under the d/b/a of Systems, Management and Facilitation, Inc.

We provide management consulting services to large and small telephone companies on a nationwide basis. Specific references and recent engagements will be provided upon request.

Our vast management consulting and engineering experience makes us aware of our clients telecommunications needs and provides us with insight which greatly benefits established telecommunications companies and those companies entering telecommunications for the first time.

We are a firm that keeps abreast of evolving telecommunications services and new telecommunications and computer technologies. Our telecommunications management consultants are also experts in computer hardware and the design and implementation of computer systems.

We provide financial studies on all aspects of the telecommunications business including: pricing methods, costs, mergers, acquisitions, and new start up operations.

We offer superior expertise at reasonable rates. We are justifiably proud of our management consulting services. We are a firm with a lot at stake. We will not jeopardize our reputation through inferior service to your company.

Coping with the complexity of new technologies, new services, and rising costs is the business of SM&F, Inc. where challenges change to opportunities. Our slogan is "SM&F makes your job easier." Our business is based on quality service, proven expertise, business value, extensive planning, a willingness to work, sensitivity to your needs, commitment, state-of-the-art software and hardware, and current information.



SERVICES

Management Consulting
Including:

Systems Management
Marketing and Sales
Finance
Planning
Regulatory
Personnel Placement
Engineering

TELECOMMUNICATIONS MANAGEMENT CONSULTING SERVICES

Our telecommunications Management Consultants average over 24 years experience each in all phases of the telecommunications industry. Our people are on the leading edge with services such as:

Systems Management

- Provide technical expertise
- Record verification
- Systems design
- Mechanization of manual records
- Systems analysis
- Systems integration
- Hardware and software selection
- Voice recognition software
- Data entry
- Internet access
- Internet consulting
- Software consulting
- Software training
- Project management

Planning

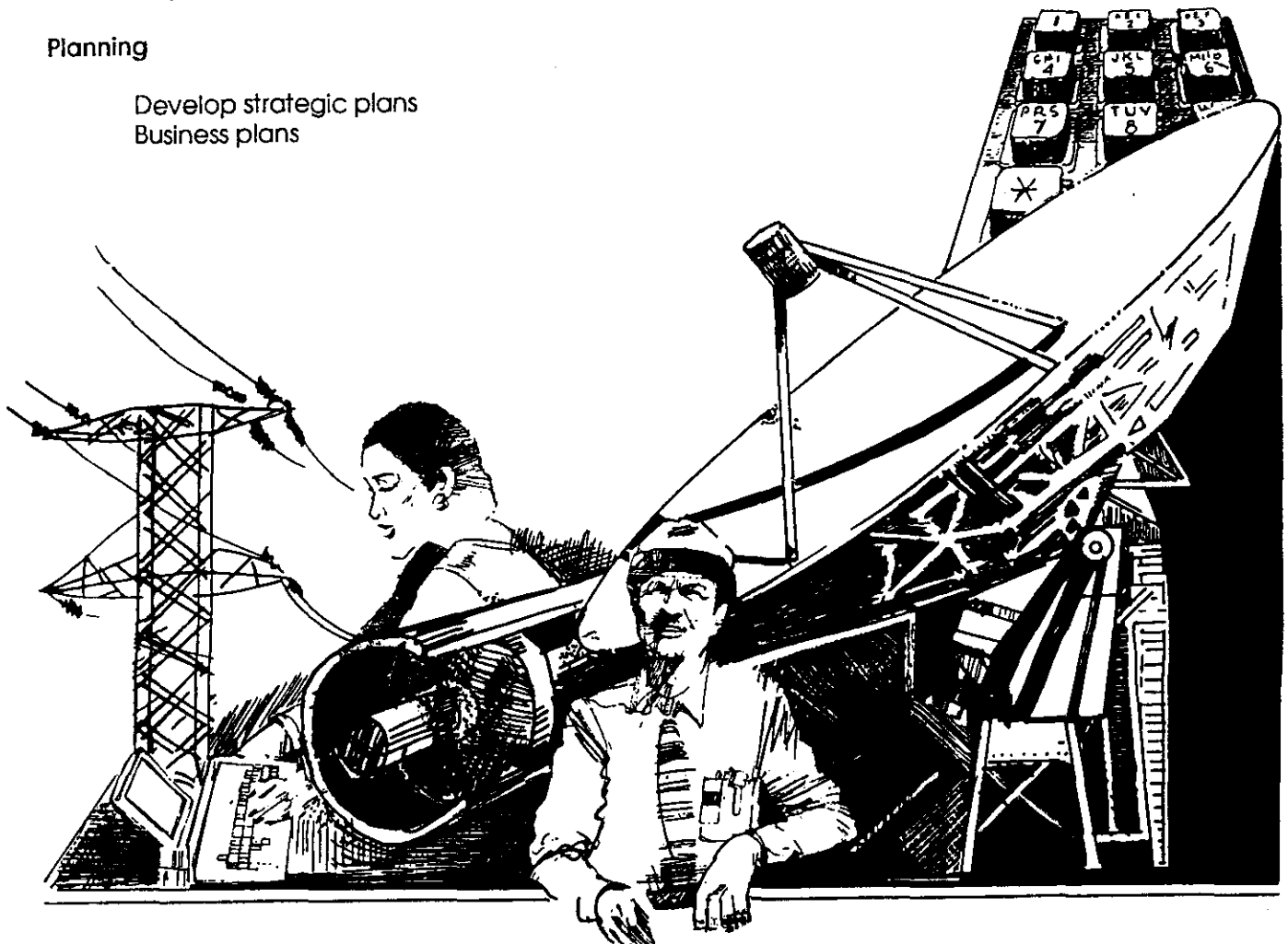
- Develop strategic plans
- Business plans

Regulatory

- Write and file tariffs
- FCC orders
- Price caps
- Negotiations
- Access charges
- Interconnection agreements
- Provide training on FCC and PSC rules
- Coordinate legal matters

Personnel Placement

- Management
- Technical
- Recruiting
- Screening
- Advertising
- Develop position descriptions



ENGINEERING

Finance

- Cost studies
- Budgets
- Mergers and Acquisitions
- Pricing of products
- Separations & Settlements
- Average Schedules
- Coordinate audits
- Accounting
- Negotiate leases
- Develop and set rates

Marketing and Sales

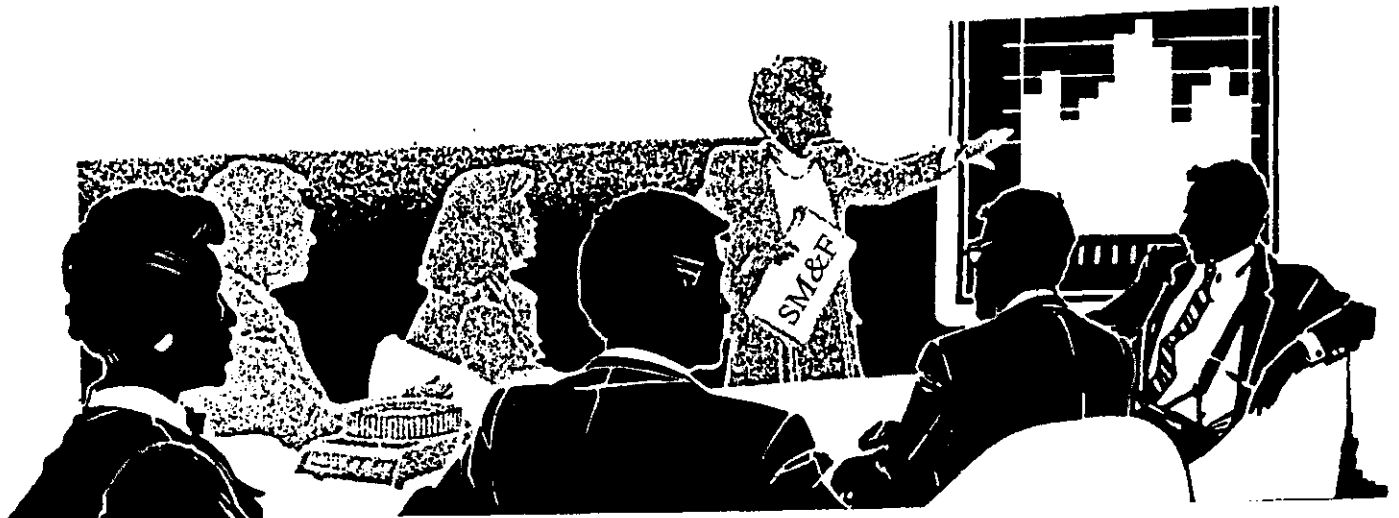
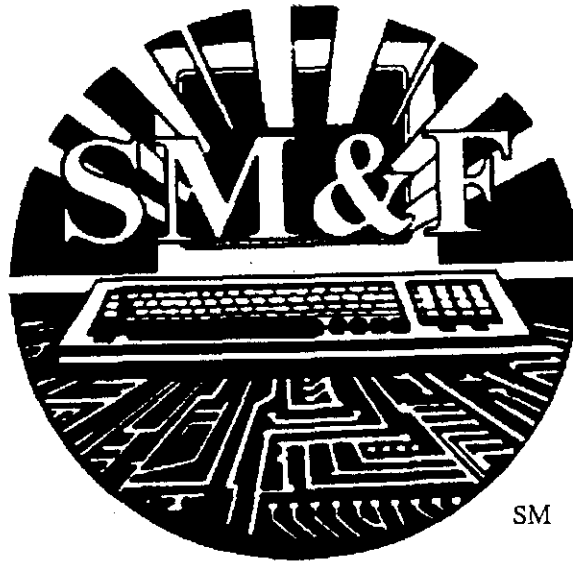
- Develop strategies
- Telemarketing
- Sales
- Develop advertisements
- Recommend media
- Establish goals
- Develop company image
- Develop bill inserts
- Provide marketing plans
- Provide sales personnel
- Project management
- Public relations
- Develop products
- Bundling of products

We provide all phases of total network planning, from central office systems to outside networks. These services include:

Engineering

- Outside plant
- Central Office
- Set up storefronts
- Coordinate wireless propagation studies
- Acquire licenses for wireless
- Coordinate construction
- Coordinate equipment maintenance
- Coordinate installation
- Lease tower and base station sites
- Establish operator services
- Negotiate Cellular agreements
- Establish directories
- Customer service
- Access Services
- Write Procedures





Stockholders

Larry Fowler
President

Professional background encompasses more than (25) years in telecommunications and management consulting.

Employment history: SM&F, Inc., Coopers & Lybrand, National Exchange Carrier Association, Sprint, and GTE.

Education; B.S. Engineering Management University of Missouri at Rolla

Hal Oldridge
Vice President
& COO

Professional background encompasses more than (30) years in telecommunications and management consulting.

Employment history: SM&F, Inc., US West

Ron Wichman
Vice President
& CFO

Professional background encompasses more than (30) years in telecommunications and management consulting.

Employment history: SM&F, Inc., US West

Systems Management & Facilitation, Inc.

102 Daventry Lane - Suite 1

Louisville, Kentucky 40223

Phone: (502) 327-0660 (800) 259-0660

Fax: (502) 327-0602

BellSouth Telecommunications
Interconnection Services
675 W. Peachtree Street, NE
Room 34S91
Atlanta, GA 30075

Shelley P. Walls
Manager – Regulatory Policy Support

(404) 927-7511
Fax (404) 529-7839
e-mail: shelly.walls@bellsouth.com

April 2, 2002

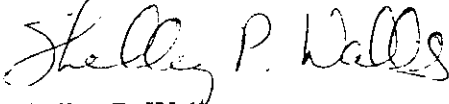
VIA OVERNIGHT MAIL

Hamilton E. Russell, III
Regional Vice President – Legal and Regulatory Affairs
NuVox Communications, Inc.
Suite 500
301 North Main Street
Greenville, SC 29601

Dear Mr. Russell:

As agreed, enclosed is the proposal from American Consultants Alliance regarding the EELs audits and the letter we sent accepting their proposal.

Sincerely,



Shelley P. Walls
Manager – Regulatory Policy Support

Enclosures

cc: John Heitmann, Kelley Drye & Warren LLP
Parkey Jordan, BellSouth

BellSouth Telecommunications
Interconnection Services
675 W. Peachtree Street, NE
Room 34S91
Atlanta, GA 30075

Shelley P. Walls
Manager – Regulatory Policy Support

(404) 927-7511
Fax (404) 529-7839
e-mail: shelly.walls@bellsouth.com

March 7, 2002

VIA ELECTRONIC MAIL

Larry Fowler
President
American Consultants Alliance
102 Daventry Lane, Suite 1
Louisville, KY 40223

Dear Larry:

As we discussed on March 5, BellSouth would like to accept your proposal dated February 20, 2002, to provide an examination and report to determine compliance with the FCC's Supplemental Order Clarification for carriers converting from BellSouth's special access services to unbundled network elements as modified in our discussion in that meeting. For most carriers, we will only require your assistance in verifying that the carriers meet the local usage certification that they provided to BellSouth with their initial request. There will be occasions where we will require additional assistance in verifying that the circuits to meet the FCC's criteria. We will provide additional instructions as required.

I am expecting a draft letter from you to send to targeted carriers for our review. In addition, please review the data provided on March 5 and let me know if further information will be needed for you to perform these audits. I am working on a means of cleaning the data to remove duplicate circuit IDs and to make it easier to use. I have forwarded the draft NDA to our legal department for review and will let you know as soon as possible if we will sign the agreement as drafted or if changes will be needed.

We intend to begin the first two audits as soon as possible and look forward to working with you.

Sincerely,

Shelley P. Walls

Shelley P. Walls
Manager – Regulatory Policy Support



**AMERICAN
CONSULTANTS
ALLIANCE**

102 Daventry Lane Suite 1
Louisville, KY 40223
(502) 327-0660
FAX: (502) 327-0624
(800) 259-0660
smflarryf@aol.com

**February 20, 2002
American Consultants Alliance
Proposal For
An Examination and Report
To
Determine the Compliance
With
The FCC Supplemental Order, Docket No. 96-98
For
Carriers Converting From BellSouth's
Special Access Tariff Rates
To
Unbundled Network Element Rates**



AMERICAN
CONSULTANTS
ALLIANCE

102 Daventry Lane Suite 1
Louisville, KY 40223
(502) 327-0660
FAX: (502) 327-0624
(800) 259-0660
smflarryf@aol.com

February 20, 2002

Ms. Shelley P. Walls
Manager - Regulatory Policy Support
BellSouth Interconnection Services
675 W. Peachtree St., NE
Atlanta, GA 30075

Dear Ms Walls:

Thank you for the opportunity to submit this proposal for American Consultants Alliance (ACA) to provide an examination and report to determine the compliance with the FCC Supplemental Order Clarification, Docket No. 96-98, for carriers converting from BellSouth's special access tariff rates to unbundled network element rates. BellSouth is allowed by the FCC order to conduct audits by American Consultants Alliance (an independent third party) to verify the carrier's compliance with the significant local usage requirements of the Supplemental Order.

In the Supplemental Order Clarification, Docket No. 96-98 adopted May 19, 2000 and released June 2, 2000 ("Supplemental Order"), the FCC stated:

"We clarify that incumbent local exchange carriers (LECs) must allow requesting carriers to self-certify that they are providing a significant amount of local exchange service over combinations of unbundled network elements, and we allow incumbent LECs to subsequently conduct limited audits by an independent third party to verify the carrier's compliance with the significant local usage requirements."

By requesting this proposal BellSouth has shown initiative in addressing the risk that the carrier has self-certified but does not comply with the FCC's rules. The FCC recognized that allowing requesting carriers to use loop-transport combinations solely to provide exchange access service to a customer, without providing local exchange service, could have significant revenue ramifications because unbundled network elements are priced considerably lower than tariffed special access services. Also, there is growth in the number of carriers requesting conversion.

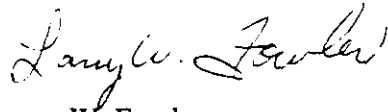
Our approach to conducting these audits, Percent Interstate Use (PIU) audits, and access audits is very different from other firms conducting audits. Our auditors have vast experience in special access circuit records and provisioning, Unbundled Network Elements (UNE), and audits. We do not take up your valuable time and the carrier's time to train our personnel. Our use of experienced personnel has resulted in highly successful and efficient audits and in conjunction with our detailed documentation our LEC clients have recovered millions of dollars.

Page 2 of 2

We have conducted: numerous audits of carrier's PIU ratios, access tariff filing audits, audits of separations systems, audits of CABS, and audits of access studies. We are currently conducting an audit of a carrier's conversion from special access rates to UNE rates on behalf of Sprint.

Our proposal is structured to demonstrate our understanding of your needs and to present a proven approach to meet those needs. We look forward to assisting BellSouth with this most important project.

Sincerely yours,

A handwritten signature in cursive script that reads "Larry W. Fowler".

Larry W. Fowler
President

Attachments

The FCC on June 2, 2000 released a supplemental order clarification with regard to the ability of requesting carriers to use combinations of unbundled network elements to provide local exchange and exchange access service. The conversion should not require the special access circuit to be disconnected and re-connected because only the billing information or other administrative information associated with the circuit will change when a conversion is requested. For a requesting carrier that certifies that it is the exclusive provider of an end user's local exchange service the carrier can use the loop-transport combinations that serve the end user to carry any type of traffic, including using them to carry 100 percent interstate access traffic.

BellSouth must allow requesting carriers to self-certify that they are providing a significant amount of local exchange service over combinations of unbundled network elements. BellSouth provides the functional equivalent of combinations of unbundled loop and transport network elements (also referred to as the enhanced extended link) through its special access offerings.

In the past Section 51.315(b) of the Commission's rules precluded BellSouth from separating loop and transport elements that were combined. Now a requesting carrier can obtain these combinations at unbundled network element prices. Entrance facilities, which consist of a dedicated link from a carrier's point-of-presence to BellSouth's serving wire center, can now be provided as an unbundled network element.

There are three circumstances under which requesting carriers can self-certify to use loop-transport combinations to provide exchange access service to an end user. In all three circumstances the requesting carrier must have taken affirmative steps to provide local exchange service to the end user and cannot be using the facilities solely to bypass special access service. A requesting carrier is providing a "significant amount of local exchange service" to a particular customer if it meets one of these three circumstances.

The following carriers have requested that BellSouth convert their special access circuits, billed at Special Access rates, to Enhanced Extended Link (EELs), (including DS1 unbundled loop circuits), billed at Unbundled Network Element (UNE) rates. This conversion project is in various stages of completion. Some of the circuits requested may not be converted due to various reasons, (e.g., previously disconnected, duplicates, etc.).

Table 1

| | DS1 Conversions | DS1 EEL | DS3 EELS | DS3 Conversions | Stand-alones | Other Combos | |
|----------|--------------------|------------|-------------|--------------------|---------------|-----------------|---------------|
| Customer | QTY | QTY | QTY | | | | |
| 23 | 1,630 | 1 | | | | | FL=822;GA=808 |
| 29 | 1,455 | 1 | | | | | FL=381;GA=310 |
| 18 | 953 | 39 | | | | | FL=574;GA=252 |
| 28 | 664 | 60 | | | | | |
| 3 | 55 | 84 | | 4 | 727 DS1 loops | | |
| 31 | 92 | 293 | | | | | FL=77;GA=195 |
| 7 | 8 | 273 | 12 | | | | *All in GA |
| 34 | | | | | 14 DS3 IOCs | 16LC-IOC DS3s | |

BellSouth will hire and pay for American Consultants Alliance to perform the audit. The carrier will reimburse BellSouth for the audit if the audit uncovers non-compliance with the local usage options. BellSouth will provide at least 30 days written notice to a carrier that has purchased a combination of unbundled loop and transport network elements that it will conduct an audit. BellSouth will not conduct more than one audit of the carrier in any calendar year unless an audit finds non-compliance. At the same time that BellSouth provides notice of an audit to the affected carrier; it will send a copy of the notice to the Commission to allow the FCC to monitor implementation of the interim requirements.

Our Approach

American Consultants Alliance will initially audit the carriers identified by BellSouth in Table 1 above.

Our approach requires the utilization of our senior consultants with expertise in special access circuits and the associated facilities. The vast expertise of this team and their involvement with: currently conducting an audit of a carrier's conversion from special access rates to UNE rates on behalf of Sprint, PIU audits and verification and provisioning of special access circuits is essential to gathering and verifying the carrier's compliance with the significant local usage requirements of the FCC order.

The carrier must maintain appropriate records that they can rely upon to support their local usage certification. We will audit these records and BellSouth's records to determine the carrier's compliance with the significant local usage requirements of the FCC order.

American Consultants Alliance will develop a draft of a letter informing the carriers of the audit including the "request for information" and gather information from BellSouth and all carriers audited. ACA will execute a non-disclosure agreement with BellSouth and each of the carriers audited.

ACA will review the circuit records as recorded by BellSouth for the circuits requested by the carriers that have been or will be converted from BellSouth's special access tariff to unbundled network elements.

ACA will identify which one of the three circumstances, in accordance with the FCC supplemental order, under which the carriers self-certified for each circuit. This will establish the specific rules for determining compliance for each circuit.

For all Special Access circuits to be converted ACA will obtain: the Special Access Circuits and associated facilities, the from and to points, the type of special access circuit, the end user for each special access circuit, the identification of the switch/equipment where each circuit terminates, a switch report/extract that identifies the equipment on which these circuits terminate, a switch extract record layout, and any other supporting information required to determine compliance.

The detailed circuit records as recorded by BellSouth will identify the EELs already converted. For all EELs we will obtain: the local equipment records for these circuits and the local equipment record layout.

Depending on which one of the three circumstances the carriers chose for self-certification, other supporting information could be required. If the equipment records requested are not adequate to determine compliance, other supporting records may be required i.e. call detail records recorded by the switch. We will obtain answers to questions to determine the carrier's compliance with the significant local usage requirements of the FCC order. Some of these questions are:

1. Is the carrier the exclusive provider of an end user's local exchange service?
2. What is the name of the BellSouth central office where the loop-transport combinations terminate?
3. Is the loop-transport combinations connected to BellSouth's tariffed services?
4. Is the requesting carrier the end user's only local service provider?
5. Does the requesting carrier handle at least one third of the end user customer's local traffic measured as a percent of total end user customer local dial tone lines.
6. For DS1 circuits and above, does at least 50 percent of the activated channels on the loop portion of the loop-transport combination have at least 5 percent local voice traffic individually.
7. Does the entire loop facility have at least 10 percent local voice traffic?
8. When a loop-transport combination includes multiplexing (e.g., DS1 multiplexed to DS3 level), does each of the individual DS1 circuits must meet the above criteria.
9. Does the loop-transport combination terminate at the requesting carrier's collocation arrangement in at least one of BellSouth's central offices?
10. Are the loop-transport combinations connected to BellSouth's tariffed services?
11. Are at least 50 percent of the activated channels on a circuit used to provide originating and terminating local dial tone service?
12. Is at least 50 percent of the traffic on each of these local dial tone channels local voice traffic?
13. Does the entire loop facility have at least 33 percent local voice traffic?
14. When a loop-transport combination includes multiplexing (e.g., DS1 multiplexed to DS3 level), does each of the individual DS1 circuits meet the above criteria?
15. Are the loop-transport combinations connected to BellSouth's tariffed services?
16. Is collocation required?

ACA will identify specific circuits that do not comply with the Supplemental Order. BellSouth will determine revenue impact as a result of our findings and negotiate with the carriers for back billing.

We will provide a written report of our audit including recommendations and meet with BellSouth to discuss our report. The preceding approach will ensure that the carriers audited are in compliance with the FCC Supplemental Order.

Our audit team will consist of 3 auditors, an ACA partner in charge, and BellSouth's account manager, who should attend the opening meeting and participate in pre-audit conference calls with the carrier. Our experience in other audits has indicated that a carrier with about 200 to 500 circuits typically takes two weeks to complete the on-site portion of the review.

During the course of our audit, we will discuss any suspected problems with BellSouth management immediately. An audit of about 200 to 500 special access circuits will take about 400 hours. Additional circuits, over the 500 circuits, will take about 15 minutes per circuit. Thus, an audit of about 1,600 circuits will take about 400 hours (500 special access circuits) plus 275 hours for the additional circuits over 500 circuits for a total of 675 hours. Our hours will vary depending on a large extent to the accuracy and completeness of the carriers' supporting records.

This project will begin with your acceptance of this proposal.

ACA will:

- Provide an audit team consisting of senior access consultants
- Develop the request for information and draft letter for requesting the audit
- Develop the questions to guide the audit
- Develop the audit program
- Audit the records used to support the carriers local usage certification
- Provide a written report including recommendations and meet with BellSouth to discuss our report

As compensation for our services, BellSouth will pay ACA based on our hours involved with this project as follows: (1) \$145.00 per hour for a Partner; (2) \$110.00 per hour for a Senior Consultant; and (3) all reasonable out-of-pocket expenses required to complete the Services at cost. Progress bills are customarily every two weeks and reflect services and expenses from the previous two weeks.

Sprint upper management highly recommended ACA to BellSouth. Our audits of the carriers on behalf of Sprint have been highly successful. Our effective efficient audits have assisted Sprint in recovering millions of dollars and enabled Sprint to continue an excellent business relationship with the carriers. The carriers that we have audited respect our professionalism and in-depth knowledge of their records, systems, and operations. We have had no carrier dispute our audit findings. We pledge to provide this same exceptional support to BellSouth.

Attachment A

Audit Team

Two key members of our audit team are Larry Fowler and Hal Oldridge. Other ACA senior consultants will participate on the audit team on an as needed basis.

Larry Fowler:

A graduate of the University of Missouri at Rolla (Engineering School) with a BS in engineering management. Experienced in: FCC orders, separations and settlements, access charges, negotiations, management consulting, marketing, points of measurement in switching systems, operator work time studies, audits, access reviews, customer billing and CABS, value of service studies, CLEC business plans, long run incremental costs, planning, budgeting and audits of; carrier's compliance with the significant local usage requirements of the Supplemental Order, access tariffs, separations systems, access and separations studies, average schedule settlements, T/O factors, PIU factors. Appeared as an expert witness on toll access charges.

Hal Oldridge:

Hal has more than 25 years experience in: management consulting, CABS, access services, Special Access circuit and equipment inventory consulting, Carrier Access Billing Record reconciliation, training of client personnel on special access circuits, writing detailed operating procedures for Access Service Center, development of a special access circuit order processing system, data base systems, central office maintenance, automatic message accounting billing and recording, management of the daily operations of an AMA Control Center, location and design of computer centers, and Minicomputer maintenance and operations.

Attachment B

Typical Engagements

Our firm is known for leadership
Some of our typical engagements are:

- Audits of Interexchange Carriers' PIU factors on behalf of Sprint.
- Audits of PIU factors for Centel in all seven of their operating companies.
- T/O factor reviews for Ameritech in all of their operating companies.
- Access reviews each year since the 1987 Access year for the 35 Independent telephone companies in the Michigan Exchange Carriers Association.
- Assisted Great Lakes Comnet, an association of 35 telephone companies in Michigan, in planning and budgeting for starting up CLEC businesses for their members.
- Review of the Ameritech Loop Facilities Analysis Model (LFAM) on behalf of the Illinois Commerce Commission.
- Develop a competitive local telephone exchange business plan for Westphalia Telephone Company, Lennon Telephone Company, and Winn Telephone Company to compete with GTE in the adjacent GTE exchange areas.
- Price-out the jointly provided Intralata toll private line services for the North Carolina Revenue Distribution Fund (all Telephone companies in North Carolina).
- Financial review for Illinois Consolidated Telephone Company.
- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the TBS system for: CT Communications in Concord, North Carolina.
- Comprehensive verification and update of CenturyTel Special Access Circuit and Message Circuit records and entering the records into the Circuit Order Provisioning System (COPS) for: Ameritech-Wisconsin, PTI Midwest-Wisconsin, PTI Colorado, CenturyTel Wisconsin, Ohio, Texas, Arkansas, and Louisiana Regions.
- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the ASAP system for: Alltel Southern Region and Arkansas.
- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the ASAP system for: Illinois Consolidated Telephone Company.

- Verification and update of 7,000 special access circuit records for Central Telephone Company of Illinois.
- Conduct an access circuit records and provisioning systems review for Puerto Rico Telephone Company.
- Assist in implementing a special access service handling system for Alltel Southern Region.
- Wrote detailed operating procedures for Access Service Centers for: CenturyTel, Alltel, Centel, and Illinois Consolidated Telephone Company.
- Trained Access Service Center, CABS, and Engineering personnel on COPS and ASAP for: CenturyTel, Alltel, Centel, and Illinois Consolidated Telephone Company.
- Worked with CenturyTel to design and build COPS.
- Costing and Pricing of new COE and Private Line services using Long Run Incremental methods for CenturyTel Telephone Company.
- Provided cost estimates for engineering and construction of a fiber loop and development of a business plan for a fiber network for ComNet (a consortium of 17 independent companies in Ohio).
- COE and Transmission Engineering for CenturyTel Telephone Company and Illinois Consolidated Telephone Company.
- Outside plant engineering for: Benton Ridge Telephone Company, Alltel Telephone Company, Southwestern Bell, US West, and CenturyTel Telephone Company's Metro Access.
- Assistance with a SONET Ring for CenturyTel Telephone Company of Ohio.
- Sale and installation of Separations Network Access Processing System (SNAPS) at Mantanuska Telephone Association and Illinois Consolidated Telephone Company.
- Planning for the upgrade of the billing system for Puerto Rico Telephone Company.
- Development and implementation of a mainframe mechanized traffic separations factor system for Centel.
- Implement a cross charging system (Access Charges) for the Telephone Company and BEC Electronics Company in Jakarta, Indonesia.
- Lead/lag study and training for Alltel Telephone Company.
- Pre-management reviews of Guadalupe Valley and Kerrville Telephone Companies.
- Development of a workable model for establishing an investment corporation for Gaudalupe Valley Telephone Cooperative.
- Place engineering personnel at CenturyTel Telephone Company and Illinois Consolidated Telephone Company.
- Provide assignment clerks for GTE.
- Pole inspection and inventory for Southwestern Electric Power Company.
- Recruiting and placing personnel for Pigeon Telephone Company.